

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF NEW YORK**

IN RE:

Ultimate Fitness, LLC,

Debtor.

Bankruptcy No. 14-10660
Chapter 11

OBJECTION

NOW COMES the United States of America, through the Internal Revenue Service, by counsel, Richard S. Hartunian, United States Attorney for the Northern District of New York, William F. Larkin, Assistant United States Attorney, of counsel, and pursuant to Bankruptcy Rule 3018 for its objection, submits the following.

1. The debtor filed a Chapter 11 petition on March 27, 2014.
2. On or about June 9, 2014, the IRS filed a proof of claim in the amount of \$71,232.75, of which amount \$62,800.85 was scheduled as a priority claim and \$8,431.90 was scheduled as a general claim. The priority claim was estimated as the debtor has failed to file Forms 941 since June of 2007, Forms 940 since December of 2007, Form 1065 for tax year 2008, and Form 1120 for tax year 2012.
3. Pursuant to 11 U.S.C. § 1129(a)(9)(C), the debtor is required to pay the priority claim of the IRS in the amount of \$62,800.85 in full, with interest at the statutory rate of 3%. Here, the debtor's plan references in ¶ 2 that the claim of the IRS is disputed and will be paid in the amount determined by the Court.
4. In order for the IRS to reduce its claim to a sum certain and for the Court to determine the feasibility of the debtor's Chapter 11 plan, he will need to file the outstanding plethora of Forms 940, 941, 1065, and 1120.

WHEREFORE, for the foregoing reasons, the Internal Revenue Service objects to the debtor's Chapter 11 plan.

Dated: March 4, 2015

Respectfully submitted,

RICHARD S. HARTUNIAN
United States Attorney

By: /s/ Cathleen B. Clark
Cathleen B. Clark
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